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**MILLER, JOHNSON, SNELL & CUMMISKEY, P.L.C.**

Attorneys and Counselors

001.

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GRAND RAPIDS, MICHIGAN 49501-0306  
TELEPHONE: 616.831.1700  
FAX: 616.831.1701

March 13, 2000

Certified Mail - Return Receipt Requested

Top Hat Plan Exemption  
Pension & Welfare Benefit Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

Re: Enterprise Management Services, LLC Deferred Compensation Plan

Dear Sir or Madam:

We are writing on behalf of our client, Enterprise Management Services, LLC. Our client recently established an additional unfunded pension plan for a select group of management or other highly compensated employees (a "top hat" plan). The new plan was effective as of March 13, 2000.

Pursuant to Department of Labor regulations Section 2520.104-23, we are supplying the following information to you:

1. Employer's name and address:

Enterprise Management Services, LLC  
2905 Lucerne Drive, Suite 220  
Grand Rapids, MI 49546

2. Employer's EIN: 38-3381894

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3. Enterprise Management Services, LLC maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or other highly compensated employees.

4. The name of the new plan is the Enterprise Management Services, LLC Deferred Compensation Plan. The plan currently has six participants.

5. A copy of the plan document will be provided upon request.

Please contact us if you have any questions regarding this filing or need any additional information.

Sincerely,

MILLER, JOHNSON, SNELL & CUMMISKEY, P.L.C.

By   
James C. Bruinsma

JCB/jv

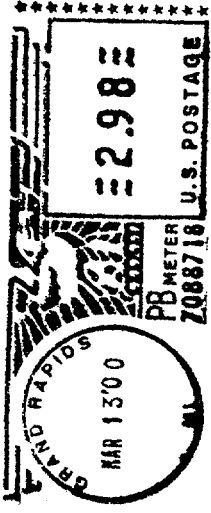
cc: Robert B. Bettendorf

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GRAND RAPIDS, MICHIGAN 49501-0306

**CERTIFIED**

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**MAIL**



TOP HAT PLAN EXEMPTION  
PENSION & WELFARE BENEFIT ADMINISTRATION  
ROOM N-5644  
U.S. DEPARTMENT OF LABOR  
200 CONSTITUTION AVENUE, N.W.  
WASHINGTON, D.C. 20210

CERTIFIED MAIL - RETURN RECEIPT REQUESTED